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decided triumph for Great Britain. But it should likewise be remembered that the treaty of Washington, from the British point of view, was a decided triumph for the United States. It virtually determined in advance the issue of the Geneva arbitration whereby England was compelled to pay the United States fifteen millions of dollars. In estimating diplomatic successes, it is more just to compare the results attained with the difficulties overcome than to judge the results by themselves. In this sense even the Clayton-Bulwer treaty need not be condemned as an absolute failure for American diplomacy.

The most instructive and entertaining portion of Major Bigelow's book is to be found in Chapters III, IV, and V, which deal with the Clayton-Bulwer treaty. He has included some interesting matter from the Clayton Papers in the Library of Congress throwing some new and disagreeable light on the personality of Sir Henry Bulwer. Evidence of duplicity on the latter's part towards his own government as well as towards Secretary Clayton is revealed, though little is adduced to alter the generally accepted estimate of the negotiations for the treaty bearing their names. It merely tends to confirm Blaine's judgment that the treaty had been "misunderstandingly entered into, imperfectly comprehended, contradictorily interpreted, and mutually vexatious."

For those who may not have familiarized themselves with the extraordinary rôle played by Great Britain as the "protector" of the Mosquito Indians and as the rival of the United States for the control of the interoceanic routes across Central America, Major Bigelow's brief study will be of interest and enjoyment. It would seem to reflect, however, the spirit of an enquiring mind, rather than the results of profound research.

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The System of Financial Administration of Great Britain. By W. F. WILLOUGHBY, W. W. WILLOUGHBY AND SAMUEL McCUNE LINDSAY. Published for the Institute for Government Research. Introduction by A. Lawrence Lowell. (New York: D. Appleton and Company. 1917. Pp. xvi, 392.)

For nearly forty years England has been indebted to the early movement in the United States for civil service reform for the only detailed and comprehensive history of its civil service that it possesses. The

much newer movement for the establishment of a budgetary system at Washington has now given Great Britain the fullest and most serviceable treatise on its financial system it as yet possesses. In thus characterizing the Willoughby-Willoughby-Lindsay report it may be said at once that the writer of this note is not overlooking Hilton Young's admirable, almost fascinating monograph on "The System of National Finance." But Young covers much more ground than Willoughby, Willoughby and Lindsay. He goes with much detail into the collection of the British revenue; and in his book there are also chapters on the floating and funded debts, on the sinking funds, and on the relations of the government with the Bank of England. The Willoughby-Willoughby-Lindsay study can scarcely have taken its authors in their field research out of sight of Big Ben. It is concerned only with the appropriation of money by parliament, and with the system that the house of commons has devised and perfected since the beginning of the nineteenth century—chiefly in the years from 1834 to 1866—for controlling the expenditure of money that has been voted for the various services of the state.

Several of the great spending services, such, for instance, as the army and the navy, necessarily come in for mention. References to these services are needed to illustrate the working of the system. So, obviously, are the chapters on the office of public works and the stationery office. But one hundred and fifty of the two hundred and eighty pages of text of the report are concerned only with (1) the house of commons and the budget; (2) the treasury, the general business manager and agent of parliament; (3) the comptroller and auditor-general, his functions and powers; and (4) the most important of the house of commons committees—the committee on public accounts, and the much newer committee on the estimates. Of these five institutions which are concerned in the administration of British finance, most attention is given to the treasury. The house of commons, acting in its capacity as the taxing and appropriation branch of the legislature, is familiar enough to students of English constitutional history and of parliamentary procedure, although it will come as a surprise to many students to learn that it was within the memory of men now living that the house established a systematic and comprehensive plan for controlling expenditures—for assuring itself and the nation that the money it had appropriated in committee of supply was economically expended on the services for which it was voted.

The office of comptroller and auditor-general, and the committee on

public accounts, both established as recently as 1866, serve the house of commons in the capacity of watch dogs of expenditures. The functions of each of these institutions and their value in the British financial system are brought out with much clearness in the Willoughby-Willoughby-Lindsay report. But as has been stated, most detailed attention is bestowed on the treasury, and its day by day service as the general business manager and agent of parliament. The treasury is clearly distinguished both from the house of commons and from the various departments of state grouped about it at Whitehall. It is presented as a living institution. Its close supervision over policies and expenditures becomes vivid and actual in the Willoughby-Willoughby-Lindsay pages; and although there is nowhere a reference to the institution known at Westminster and Whitehall, and wherever expenditures of public money are made, as "the treasury conscience," the existence of this intangible but highly valuable factor in British administration economy is evident on many of these pages. The treasury conscience at Whitehall counts for much more than many Englishmen ever realize. But it is not a transplantable institution. It has not invariably gone in the train of British institutions when they have been transplanted oversea. The treasury conscience for instance, has not yet permeated political and official life at Ottawa as it has long permeated political and official life at Westminster. Public opinion in England supports the treasury conscience. It is a factor that counts for economy and efficiency. It has admittedly helped in weeding out corruption, individual corruption and the corruption of constituencies through pork barrel appropriations; and the existence of these two beneficent forces—the treasury conscience and public opinion that demands what the treasury conscience stands for—have to be constantly kept in mind in reading Messrs. Willoughby, Willoughby and Lindsay's restrainedly expressed eulogies on the working of the system which they describe as "one of the most efficient that has been devised by any nation for the management of its national finances."

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Standards of American Legislation. By ERNST FREUND. (Chicago: University of Chicago Press. 1917. Pp. xx, 327.)

This is one of those welcome books which encourage political scientists to believe that their science is a genuine science. Before attempt-